

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Mississinewa Community School Corp (2855)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,291,522	\$2,535,680	\$2,485,863	\$3,302,013	44%	30%	33%
	11200 Regular Programs; Middle/Junior High	\$1,005,291	\$975,114	\$957,639	\$1,115,166	11%	14%	16%
	11300 Regular Programs; High School	\$1,530,732	\$1,914,836	\$1,680,027	\$2,407,375	57%	26%	43%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$23,000	\$63,100	\$29,700	n/a	29%	-53%
	11430 Vocational Education; Distributive Education	\$53,009	\$62,854	\$68,293	\$65,291	23%	4%	-4%
	11450 Vocational Education; Consumer and Homemaking	\$122,924	\$114,552	\$113,509	\$82,454	-33%	-28%	-27%
	11470 Vocational Education; Business Education	\$2,500	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$18,469	\$10,850	\$13,077	\$4,645	-75%	-57%	-64%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$13,926	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$147,271	\$149,177	\$183,547	\$250,505	70%	68%	36%
	12230 Mental Disabilities; Severe Mental Disabilities	\$238,969	\$354,533	\$365,105	\$409,486	71%	16%	12%
	12310 Physical Impairment; Orthopedic Impairment	\$30,093	\$1,057	\$0	\$0	-100%	-100%	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$16,773	\$16,692	\$21,934	n/a	31%	31%
	12350 Physical Impairment; Homebound	\$9,590	\$4,813	\$16,320	\$34,055	255%	> 500%	109%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$120,110	\$258,037	\$188,257	\$316,869	164%	23%	68%
	12510 Culturally Different; Communication Disorders	\$64,970	\$105,573	\$109,900	\$156,110	140%	48%	42%
	12520 Culturally Different; Compensatory	\$561	\$695	\$307	\$35,748	> 500%	> 500%	> 500%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$186,098	\$448,695	\$433,610	\$210,173	13%	-53%	-52%
	12610 Learning Disability	\$0	\$0	\$0	\$308,028	n/a	n/a	n/a
	12810 Special Education Preschool	\$56,047	\$78,292	\$74,554	\$87,775	57%	12%	18%
	12900 Other Special Programs	\$0	\$0	\$0	\$31,320	n/a	n/a	n/a
	14300 Summer School Programs; High School	\$1,524	\$40,360	\$52,323	\$3,973	161%	-90%	-92%
	16100 Remediation Testing	\$41,316	\$114,690	\$13,057	\$84,126	104%	-27%	> 500%
	16200 Preventive Remediation	\$58,897	\$31,300	\$0	\$25,482	-57%	-19%	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$148,810	\$116,120	\$122,319	\$27,156	-82%	-77%	-78%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$141,373	\$2,219,691	\$2,661,060	\$2,826,852	> 500%	27%	6%
	22220 Library/Media Services; School Library	\$191,565	\$207,873	\$197,220	\$200,108	4%	-4%	1%
	22230 Library/Media Services; Audiovisual	\$11,520	\$15,419	\$16,279	\$13,376	16%	-13%	-18%
	24100 Office of The Principal	\$880,263	\$841,092	\$762,575	\$1,098,794	25%	31%	44%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$29,307	\$53,853	\$38,275	\$31,726	8%	-41%	-17%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$941	\$273	\$313	\$166	-82%	-39%	-47%
	26497 2007 Account Code - Teachers Retirement Fund	\$259,825	\$439,596	\$319,835	\$242,914	-7%	-45%	-24%
Student Academic Achievement Total		\$7,643,499	\$11,134,798	\$10,953,057	\$13,437,243	76%	21%	23%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$61,804	\$55,301	\$59,445	\$32,024	-48%	-42%	-46%
	21220 Guidance Services; Counseling Services	\$181,111	\$206,973	\$197,187	\$224,219	24%	8%	14%
	21340 Health Services; Nurse Services	\$34,356	\$42,221	\$67,894	\$87,840	156%	108%	29%
	21390 Health Services; Other Health Services	\$6,616	\$18,220	\$25,561	\$28,137	325%	54%	10%
	21420 Psychological Testing	\$42,389	\$53,041	\$79,569	\$56,460	33%	6%	-29%
	21810 Special Education Administration; Service Area Direction	\$41,661	\$132,755	\$124,014	\$101,528	144%	-24%	-18%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$23,944	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$7,657	\$0	\$18,161	n/a	137%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$61,743	\$20,752	\$2,726	n/a	-96%	-87%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$71,005	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$18,590	\$16,100	\$16,300	\$17,086	-8%	6%	5%
	23210 Executive Administration; Office of The Superintendent	\$197,853	\$330,983	\$371,432	\$436,738	121%	32%	18%
	23290 Executive Administration; Other Executive Administration Services	\$9,226	\$13,625	\$23,196	\$35,656	286%	162%	54%
	25750 Personnel Services; Health Services	\$978	\$1,054	\$952	\$1,278	31%	21%	34%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$14,593	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$127,366	\$103,046	\$45,968	n/a	-64%	-55%
Student Instructional Support Total		\$594,584	\$1,067,040	\$1,089,346	\$1,197,363	101%	12%	10%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$22,863	\$5,895	\$6,975	\$10,407	-54%	77%	49%
	23160 Board of Education; Promotion Expenses	\$3,796	\$3,512	\$3,668	\$2,208	-42%	-37%	-40%
	23230 Executive Administration; Staff Relations and Negotiations	\$40	\$0	\$5,000	\$0	-100%	n/a	-100%
	25110 Fiscal Services; Office of The Business Manager	\$63,088	\$80,366	\$90,222	\$99,424	58%	24%	10%

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	25160 Fiscal Services; Financial Accounting	\$240	\$268	\$234	\$77	-68%	-71%	-67%
	25180 Fiscal Services; Property Accounting	\$6,750	\$6,265	\$2,685	\$8,365	24%	34%	212%
	25191 Other Fiscal Services; Refund of Revenue	\$11,281	\$1,749	\$3,960	\$3,247	-71%	86%	-18%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$1,445	\$3,990	n/a	n/a	176%
	25196 Other Fiscal Services; Cash Change	\$800	\$1,082	\$1,592	\$1,673	109%	55%	5%
	25199 Other Fiscal Services; Other	\$0	\$1,923	\$363	\$198	n/a	-90%	-46%
	25400 Planning, Research, Development and Evaluation	\$7,713	\$0	\$0	\$229	-97%	n/a	n/a
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$2,803	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$51	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$19,591	n/a	n/a	n/a
	25940 Settlements	\$0	\$15,500	\$0	\$0	n/a	-100%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$242,460	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$32,050	\$40,687	\$44,375	\$50,397	57%	24%	14%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$962,407	\$1,056,460	\$1,111,267	\$1,329,964	38%	26%	20%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$84,354	\$99,527	\$88,863	\$40,226	-52%	-60%	-55%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$53,650	\$9,137	\$8,012	\$36,718	-32%	302%	358%
	26700 Operation and Maintenance of Plant Services; Insurance	\$78,179	\$160,978	\$127,227	\$124,296	59%	-23%	-2%
	27010 Student Transportation; Service Area Direction	\$39,912	\$48,607	\$49,507	\$50,849	27%	5%	3%
	27100 Student Transportation; Vehicle Operation	\$211,386	\$273,578	\$278,578	\$336,543	59%	23%	21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$94,703	\$112,679	\$138,353	\$168,854	78%	50%	22%
	27400 Student Transportation; Purchase of School Buses	\$90,788	\$102,385	\$139,314	\$285,940	215%	179%	105%
	27500 Student Transportation; Insurance on Buses	\$14,991	\$26,171	\$15,221	\$20,684	38%	-21%	36%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$1,310	\$246	n/a	n/a	-81%
	27900 Student Transportation; Other Student Transportation Services	\$176	\$0	\$0	\$100	-43%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$32,712	\$29,788	\$33,424	\$29,950	-8%	1%	-10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$236,435	\$287,707	\$326,497	\$401,975	70%	40%	23%
	31400 Food Services Operations; Food Purchases	\$204,681	\$283,295	\$334,726	\$389,778	90%	38%	16%
	33200 Community Recreation	\$0	\$25,968	\$24,493	\$16,662	n/a	-36%	-32%
	33400 Athletic Coaches	\$118,057	\$189,192	\$166,253	\$217,616	84%	15%	31%
	33990 Other Community Services; Other	\$598	\$356	\$442	\$119	-80%	-66%	-73%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,906	\$654	\$1,334	\$1,986	4%	204%	49%
Overhead and Operational Total		\$2,373,555	\$2,863,729	\$3,005,341	\$3,897,626	64%	36%	30%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$128,672	\$1,161,844	\$365,437	\$705,989	449%	-39%	93%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$27,722	\$4,445	\$35,608	\$15,350	-45%	245%	-57%
	43000 Facilities Acquisition and Construction; Professional Services	\$4,290	\$6,195	\$20,700	\$9,227	115%	49%	-55%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$130,407	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$100,000	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$34,792	\$7,254	n/a	n/a	-79%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,537	\$189	\$2,163	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$158,653	\$108,000	\$150,152	\$377,931	138%	250%	152%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$51,272	n/a	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$160,000	\$185,000	\$190,000	n/a	19%	3%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$21,081	\$51,957	n/a	n/a	146%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$100,201	\$80,179	\$73,831	n/a	-26%	-8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$433,000	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$30,903	\$761,721	\$969,463	\$415,484	> 500%	-45%	-57%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$190,050	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$225,434	n/a	n/a	n/a
Nonoperational Total		\$789,777	\$2,302,595	\$1,864,574	\$2,544,187	222%	10%	36%
prorated								
	26491 2007 Account Code - PERF	\$132,688	\$191,775	\$154,169	\$97,520	-27%	-49%	-37%
	26492 2007 Account Code - Social Security	\$617,161	\$730,319	\$704,219	\$381,203	-38%	-48%	-46%
	26493 2007 Account Code - Workmen's Compensation	\$22,812	\$61,945	\$56,493	\$59,085	159%	-5%	5%
	26494 2007 Account Code - Group Insurance	\$501,967	\$1,289,344	\$1,289,182	\$666,084	33%	-48%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$1,243	\$1,162	\$8,016	\$975	-22%	-16%	-88%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$437,815	\$396,031	\$107,088	n/a	-76%	-73%

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prorated Total		\$1,275,871	\$2,712,360	\$2,608,110	\$1,311,956	3%	-52%	-50%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$8,651,457	\$13,250,279	\$12,942,168	\$14,447,406	67%	9%	12%	68.2%	66.0%	66.3%	64.5%
Student Instructional Support	\$676,790	\$1,295,371	\$1,327,084	\$1,312,777	94%	1%	-1%	5.3%	6.5%	6.8%	5.9%
Overhead and Operational	\$2,559,261	\$3,232,277	\$3,386,602	\$4,084,004	60%	26%	21%	20.2%	16.1%	17.3%	18.2%
Nonoperational	\$789,777	\$2,302,595	\$1,864,574	\$2,544,187	222%	10%	36%	6.2%	11.5%	9.6%	11.4%
Grand Total	\$12,677,285	\$20,080,521	\$19,520,428	\$22,388,374	77%	11%	15%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	73.6%	72.4%	73.1%	70.4%